



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WAVERLY SANITARY DISTRICTPrincipal Office: W7191A HIGHWAY 10 & 114
MENASHA, WI 54952For the Year Ended: DECEMBER 31, 2000**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MS. CATHERINE M. GIRDLEY of
(Person responsible for accounts)

_____, WAVERLY SANITARY DISTRICT, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2001
(Date)

OFFICE MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAVERLY SANITARY DISTRICT

Utility Address: W7191A HIGHWAY 10 & 114
MENASHA, WI 54952

When was utility organized? 8/21/1972

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. CATHERINE M GIRDLEY

Title: OFFICE MANAGER

Office Address: WAVERLY SANITARY DISTRICT
W7191A HIGHWAY 10 & 114
MENASHA, WI 54952

Telephone: (920) 731 - 0002

Fax Number: (920) 731 - 2955

E-mail Address: WAVERLY@IX.NETCOM.COM

Individual or firm, if other than utility employee, preparing this report:

Name: N/A

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR WILLIAM C HELEIN

Title: COMMISSION PRESIDENT

Office Address:
W6419 FIRE LANE #8
MENASHA, WI 54952

Telephone: (920) 739 - 4925

Fax Number:

E-mail Address: N/A

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: BLAINE C. PRIEBUSH**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ERICKSON & ASSOCIATES, S.C.
1000 WEST COLLEGE AVENUE
APPLETON, WI 54912**Telephone:** (920) 733 - 4957**Fax Number:** (920) 733 - 6221**E-mail Address:** n/a**Date of most recent audit report:** 12/31/1999**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: MR DAVID A VICK**Title:** SYSTEMS OPERATOR**Office Address:** WAVERLY SANITARY DISTRICT
W7191A HIGHWAY 10 & 114
MENASHA, WI 54952**Telephone:** (920) 731 - 0002**Fax Number:** (920) 731 - 2955**E-mail Address:** N/A

Name: MR WILLIAM C HELEIN**Title:** COMMISSION PRESIDENT**Office Address:** WAVERLY SANITARY DISTRICT
W7191A HIGHWAY 10 & 114
MENASHA, WI 54952**Telephone:** (920) 731 - 0002**Fax Number:** (920) 731 - 2955**E-mail Address:** N/A

Name: MS CATHERINE M GIRDLEY**Title:** OFFICE MANAGER**Office Address:** WAVERLY SANITARY DISTRICT
W7191A HIGHWAY 10 & 114
MENASHA, WI 54952**Telephone:** (920) 731 - 0002**Fax Number:** (920) 731 - 2955**E-mail Address:** waverly@ix.netcom.com

Name of utility commission/committee: WAVERLY SANITARY DISTRICT COMMISSION

Names of members of utility commission/committee:

MS LAURIE J FULCER, SECRETARY

MR WILLIAM C HELEIN, PRESIDENT

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?
Name of service rendered by the utility/committee:

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 9/1/1983

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

N/A

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	402,903	359,014	1
Operating Expenses:			
Operation and Maintenance Expense (401)	277,045	264,589	2
Depreciation Expense (403)	57,590	52,392	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,971	5,156	5
Total Operating Expenses	340,606	322,137	
Net Operating Income	62,297	36,877	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	62,297	36,877	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,295	5,389	9
Miscellaneous Nonoperating Income (421)	155	264	10
Total Other Income	6,450	5,653	
Total Income	68,747	42,530	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	68,747	42,530	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,237	5,941	13
Amortization of Debt Discount and Expense (428)	338	322	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	5,575	6,263	
Net Income	63,172	36,267	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(44,440)	(56,917)	19
Balance Transferred from Income (433)	63,172	36,267	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	23,790	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	18,732	(44,440)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CHECKING/SAVINGS ACCOUNTS	6,295	4
Total (Acct. 419):	6,295	
Miscellaneous Nonoperating Income (421):		
REALTOR ASSESSMENT INFORMATION AND SPECIAL MEETING FEES	155	5
Total (Acct. 421):	155	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	402,903	0	0	0	402,903	1
Less: interdepartmental sales	261	0	0	0	261	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0		0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	402,642	0	0	0	402,642	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,563,105	3,480,046	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	445,799	393,154	2
Net Utility Plant	3,117,306	3,086,892	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	10,508	7
Total Other Property and Investments	0	10,508	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	218,771	163,665	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	40,600	33,182	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	929	773	15
Prepayments (165)	4,926	4,352	16
Other Current and Accrued Assets (170)	0	49,562	17
Total Current and Accrued Assets	265,226	251,534	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,898	2,236	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,898	2,236	
Total Assets and Other Debits	3,384,430	3,351,170	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	216,917	216,917	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	18,732	(44,440)	23
Total Proprietary Capital	235,649	172,477	
LONG-TERM DEBT			
Bonds (221)	112,360	132,356	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	112,360	132,356	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,923	11,761	28
Payables to Municipality (233)	191,738	246,324	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	1,956	1,778	31
Interest Accrued (237)	380	442	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	208,997	260,305	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,827,424	2,786,032	38
Total Liabilities and Other Credits	3,384,430	3,351,170	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,563,105	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	3,563,105	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	445,799	0	0	0	9
Total Accumulated Provision	445,799	0	0	0	
Net Utility Plant	3,117,306	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	393,154				393,154	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	57,590				57,590	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
None	0				0	9
Salvage	0				0	10
Other credits (specify):						11
None	0				0	12
Total credits	57,590	0	0	0	57,590	13
Debits during year						14
Book cost of plant retired	4,945				4,945	15
Cost of removal	0				0	16
Other debits (specify):						17
None	0				0	18
Total debits	4,945	0	0	0	4,945	19
Balance End of Year	445,799	0	0	0	445,799	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	929	773	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	929	773	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 Refunding Issue	338	0	1,898	1
NONE	0	0	0	2
Total			1,898	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	216,917	1
Changes during year (explain):		
NONE	0	2
Balance end of year	216,917	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GO REFUNDING BONDS	11/15/1998	12/01/2005	3.94%	112,360	1
Total Bonds (Account 221):				112,360	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,778	1
Accruals:		
Charged water department expense	5,971	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
None	0	5
Total Accruals and other credits	5,971	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	5,269	7
PSC Remainder Assessment	524	8
Other (explain):		
None	0	9
Total payments and other debits	5,793	
Balance end of year	1,956	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GO REFUNDING BONDS	442	5,237	5,299	380	1
Subtotal	442	5,237	5,299	380	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	442	5,237	5,299	380	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,786,032	0	0	0	0	2,786,032	1
Add credits during year:							
For Services	9,751	0	0	0	0	9,751	2
For Mains	23,226	0	0	0	0	23,226	3
Other (specify):							
HYDRANTS	8,415	0	0	0	0	8,415	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	2,827,424	0	0	0	0	2,827,424	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	139,383	0	0	0	0	139,383	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,600	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	40,600	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	4,926	13
Total (Acct. 165):	4,926	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
TEMPORARY BORROWING FROM GENERAL FUND	191,738	16
Total (Acct. 233):	191,738	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,521,575	0	0	0	3,521,575	1
Materials and Supplies	851	0	0	0	851	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	419,476	0	0	0	419,476	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	2,806,728	0	0	0	2,806,728	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	296,222	0	0	0	296,222	
Net Operating Income	62,297	0	0	0	62,297	8
Net Operating Income as a percent of						
Average Net Rate Base	21.03%	N/A	N/A	N/A	21.03%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	216,917	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(12,854)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	204,063	
Net Income		
Net Income	63,172	5
Percent Return on Proprietary Capital	30.96%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

One (1) development was completed and accepted during year 2000.

The Barker Farm Estates-Phase V consisted of 25 connections.

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

A/C 233, Temporary borrowing from general fund represents interfund activity during the year. The December 31, 1999 account balance of \$246,324 as reported on the 1999 annual report was reduced by \$54,586 during year 2000.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2001

Ms. Catherine M. Girdley, Office Manager
Waverly Sanitary District
W7191A Highway 10 & 114
Menasha, WI 54952-9419

2000 Analytical Review DWCCA-6335-PJL

Dear Ms. Girdley:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please provide a more detailed description of the \$191,738 reported in Account 233 described as temporary borrowing from general fund. Please also note that any time there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. During our review, we noted that the utility did not report any depreciation expense on meters charged to sewer, (Account 110). Further investigation revealed that this item has been reported in Account 474 on page W-4. Please confirm that in the future this item will properly be reported on page F-7.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege, Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\6335.doc

Response received by fax on 1/18/02:

#1, A/C 233, Temporary borrowing from general fund represents interfund

FINANCIAL SECTION FOOTNOTES

activity during the year. The December 31, 1999 account balance of \$246,324 as reported on the 1999 annual report was reduced by \$54,586 during year 2000.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		390,977	1
Total Sales of Water		390,977	
Other Operating Revenues			
Forfeited Discounts (470)		612	2
Other Water Revenues (474)		11,314	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		11,926	
Total Operating Revenues		402,903	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		193,938	5
General Operating Expenses (680-690)		83,107	6
Total Operation and Maintenance Expenses		277,045	
Other Operating Expenses			
Depreciation Expense (403)		57,590	7
Amortization Expense (404)		0	8
Taxes (408)		5,971	9
Total Other Operating Expenses		63,561	
Total Operating Expenses		340,606	
NET OPERATING INCOME		62,297	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	929	43,615	284,401	4
Commercial	27	3,630	18,075	5
Industrial	2	316	1,678	6
Total Metered Sales to General Customers (461)	958	47,561	304,154	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		86,217	8
Other Sales to Public Authorities (464)	2	14	345	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	1	32	261	12
Total Sales of Water	962	47,607	390,977	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	86,217	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	86,217	
Forfeited Discounts (470):		
Customer late payment charges	612	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	612	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,576	7
Other (specify):		
SEWER PORTION OF METER DEPRECIATION	2,898	8
RECONNECTION FEE	375	9
CONSTRUCTION PERMIT FEES	4,465	10
Total Other Water Revenues (474)	11,314	
Amortization of Construction Grants (475):		
NONE	0	11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	22,627	1
Purchased Water (610)	135,672	2
Fuel or Power Purchased for Pumping (620)	876	3
Chemicals (630)	0	4
Supplies and Expenses (640)	5,850	5
Repairs of Water Plant (650)	27,391	6
Transportation Expenses (660)	1,522	7
Total Plant Operation and Maintenance Expenses	193,938	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	43,521	8
Office Supplies and Expenses (681)	5,809	9
Outside Services Employed (682)	20,033	10
Insurance Expense (684)	4,073	11
Employees Pensions and Benefits (686)	9,015	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	656	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	83,107	
Total Operation and Maintenance Expenses	277,045	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	NONE		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	ALLOCATED ON GROSS PAYROLL	5,447	3
PSC Remainder Assessment	N/A	524	4
Other (specify): NONE	N/A	0	5
Total tax expense		5,971	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	52,710	10,869	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	63,579	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	2,277,039	23,226	27
Fire Mains (344)	0	0	28
Services (345)	606,827	9,751	29
Meters (346)	83,718	25,748	30
Hydrants (348)	304,404	8,415	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	3,324,698	78,009	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	105,533	0	34
Office Furniture and Equipment (372)	12,644	0	35
Computer Equipment (372.1)	7,784	0	36
Transportation Equipment (373)	20,540	9,995	37
Other General Equipment (379)	8,847	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	155,348	9,995	
Total utility plant in service directly assignable	3,480,046	88,004	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	3,480,046	88,004	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	0	26
Transmission and Distribution Mains (343)	0	0	2,300,265	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	616,578	29
Meters (346)	0	0	109,466	30
Hydrants (348)	0	0	312,819	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	0	3,402,707	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	105,533	34
Office Furniture and Equipment (372)	0	0	12,644	35
Computer Equipment (372.1)	0	0	7,784	36
Transportation Equipment (373)	4,945	0	25,590	37
Other General Equipment (379)	0	0	8,847	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	4,945	0	160,398	
Total utility plant in service directly assignable	4,945	0	3,563,105	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	4,945	0	3,563,105	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	5,220	0	0	5,220	1
February	4,553	0	0	4,553	2
March	4,850	0	0	4,850	3
April	4,960	0	0	4,960	4
May	6,860	0	0	6,860	5
June	6,210	0	0	6,210	6
July	8,260	0	0	8,260	7
August	5,390	0	0	5,390	8
September	4,430	0	0	4,430	9
October	4,810	0	0	4,810	10
November	4,420	0	0	4,420	11
December	4,410	0	0	4,410	12
Total for year	64,373	0	0	64,373	
Less: Measured or estimated water used in main flushing and water treatment during year				7,200	13
Less: Other utility use				47	14
Other utility use explanation:					15
Fire Department's water use for drills and fires					
Water pumped into distribution system				57,126	16
Less: Water sold				47,607	17
Losses and unaccounted for				9,519	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
N/A					
Maximum gallons pumped by all methods in any one day during reporting year				604	21
Date of maximum: 5/21/2000					22
Cause of maximum:					23
Water leak at water main valve #11 location					
Minimum gallons pumped by all methods in any one day during reporting year				120	24
Date of minimum: 12/29/2000					25
Total KWH used for pumping for the year				0	26
If water is purchased: Vendor Name: TOWN OF MENASHA SANITARY DISTRICT 4					27
Point of Delivery: CORNER OF HIGHWAY 10 & 114					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	24,349	0	0	0	24,349
P	D	8.000	46,082	0	0	0	46,082
P	D	10.000	27,553	0	0	0	27,553
Total Within Municipality			97,984	0	0	0	97,984
P	D	6.000	1,363	0	0	0	1,363
P	D	8.000	17,024	1,470	0	0	18,494
P	D	10.000	3,749	0	0	0	3,749
Total Outside of Municipality			22,136	1,470	0	0	23,606
Total Utility			120,120	1,470	0	0	121,590

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	1,035	25	0	0	1,060	105	1
P	2.000	5	0	0	0	5	0	2
P	4.000	1	0	0	0	1	0	3
Total Utility		1,041	25	0	0	1,066	105	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	986	300	0	0	1,286	126	1
0.750	2	0	0	0	2	0	2
1.000	8	0	0	0	8	0	3
2.000	12	0	0	0	12	0	4
Total:	1,008	300	0	0	1,308	126	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	923	18	0	2	1	342	1,286	1
0.750	0	0	0	0	0	2	2	2
1.000	6	0	1	0	0	1	8	3
2.000	0	9	1	0	0	2	12	4
Total:	929	27	2	2	1	347	1,308	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	46	3	0	0	49	1
Within Municipality	197	0	0	0	197	2
Total Fire Hydrants	243	3	0	0	246	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 231

Number of distribution system valves end of year: 590

Number of distribution valves operated during year: 341

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Acct. #463 - Line #8

The program requires a number to correspond with the public fire protection revenue.

This is the identical situation when comparing the 1999 report to 2000 report.

By adding the number "1" - this action increases the 961 total count to 962. Please note 961 is the correct total.

Water Operation & Maintenance Expenses (Page W-05)

Acct. #650 - Line #6

Year 2000 repair total reflected a substantial decrease in comparison to prior year when numerous required repairs had been completed.

Acct. #682 - Line #10

Expense increased due to required temporary field assistance for the vacant secondary operator position and related workload. Operator position was filled 9/00 and expense should decrease substantially during year 2001.

Water Utility Plant in Service (Page W-08)

Acct. #340 - Line #24 - Column C

This \$10,869 addition represents an assessment levied against the 6 acre parcel the Waverly Sanitary District owns - located on Lake Park Road

Acct. #373 - Line #37 - Column E

The \$4,945 reduction (retirement) reflects the 1988 van that was traded in when the new van was purchased during year 2000.

Water Mains (Page W-15)

Column E:

Column E addition of 1,470 represents the one (1) completed/accepted development project and was not financed by the Sanitary District.

All development costs were funded by the land developers.

Water Services (Page W-16)

Column D:

-- The service additions were paid by the Developer.

-- The basis of recording is the installed cost per the contractor's final cost and quantity statement.

-- The total amount is \$9,751 - reflecting the 25 additional services.
